

Re-domicile of a Company to Hong Kong 2025

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Re-domicile of a Company to Hong Kong

A company that is not incorporated in Hong Kong may make an application under section 820B of the Companies Ordinance (Cap. 622 of the Laws of Hong Kong) (the “**Companies Ordinance**”) to be registered as a re-domiciled company in Hong Kong. A successful application would result in the non-Hong Kong company relocating its legal domicile from its place of original domicile to Hong Kong while preserving its corporate identity, operational continuity, and pre-existing legal obligations.

Note: The company applying to be re-domiciled to Hong Kong is referred to in this note as the “non-Hong Kong company” or “company” depending on the context in which they are used.

Eligibility Requirements

The non-Hong Kong company to be re-domiciled to Hong Kong must meet the following requirements to be eligible to apply for re-domiciliation:

- the non-Hong Kong company must either be a private or public company limited by shares or an unlimited private or public company with a share capital;
- the non-Hong Kong company has been incorporated for at least one financial year;
- the laws of the original place of incorporation permits re-domiciling out of the jurisdiction and does not prohibit re-domiciling to Hong Kong, and the non-Hong Kong company has complied with those laws;
- the re-domiciliation application is not intended to defraud creditors and is made in good faith;
- all shareholder approval and other consent requirements under the laws of the original place of incorporation, constitutional documents (e.g. Memorandum and Articles of Association) and/or contracts or undertakings have been obtained or waived (as applicable);
- shareholder approval requirements under the Hong Kong Companies Ordinance are met;
- all creditors have been notified of the re-domiciliation proposal;
- the non-Hong Kong company is able to pay its debts which fall due within the period of 12 months from the application date; and
- the non-Hong Kong company (a) is not the subject of any petition, proceedings or order for the winding up or liquidation of the non-Hong Kong company; (b) has not passed any resolution for winding up or liquidation; (c) has not been notified of the appointment of any receiver or manager with respect to the non-Hong Kong company and/or its assets and there is no person acting as such; or (d) has not entered into any scheme, order, comprise or arrangement relating to the insolvency of the non-Hong Kong company.

The Hong Kong Companies Registrar will refuse a re-domiciliation application if it is of the opinion that the company will be likely to be used for an unlawful purpose or a purpose contrary to public interest after re-domiciling to Hong Kong.

Application Process

The key documents required for the application include:

1. **Form NNC6** – Re-domiciliation Form;

2. **Copy of the proposed Articles of Association;**
3. **Documents to accompany the Re-domiciliation Form;**
 - a. certified copy of the certificate of incorporation or its equivalent issued under the law of the place of incorporation;
 - b. if the non-Hong Kong company has previously undergone re-domiciliation to another jurisdiction, a certified copy of the certificate of registration under that jurisdiction;
 - c. a certified copy of all constitutional documents of the non-Hong Kong company;
 - d. a certified copy of the shareholders' resolution passed under the law of the place of incorporation and the constitutional document of the non-Hong Kong company (e.g. Memorandum and Articles of Association) approved by a majority of at least 75% of eligible shareholders approving the re-domiciliation (where required);
 - e. accounts or audited accounts of the non-Hong Kong company as at a date no more than 12 months before the re-domiciliation application date;
 - f. certificate issued by the board of directors within 35 days before the application date and signed by a director;
 - g. legal opinion from a legal practitioner in the place of incorporation issued within 35 days before the application date;
4. **IRBR5 – Notice to Business Registration Office;**
5. **Application and Registration Fee** (HK\$6,050 for electronic application; HK\$6,725 for paper application) and **Business Registration Fee.**

Timing

After submitting all required information and documents, it will generally take approximately 2 weeks for the Companies Registry to process the application.

After re-domiciliation

If the Hong Kong Companies Registry approves the application, the Hong Kong Companies Registrar will issue a certificate of re-domiciliation. The company will then be required to submit the following documents to complete the re-domiciliation process:

- a return setting out the particulars of the share capital and shareholders of the company within 15 days of the date of issue of the certificate of re-domiciliation;
- for specific cases, a written consent from each director to act as a director of the company within 15 days of the date of issue of the certificate of re-domiciliation; and
- evidence of deregistration from the place of original incorporation within 120 days of the date of issue of the certificate of re-domiciliation - Note that if the company fails to fulfil this requirement, the re-domiciliation registration will be revoked by the Hong Kong Companies Registry. As such, after obtaining the certificate of re-domiciliation, the company must commence the relevant procedures to deregister in the place of original incorporation.

Effects of re-domiciliation

The re-domiciled company will be considered a company incorporated in Hong Kong from the date of re-domiciliation. Under the Hong Kong Companies Ordinance, the re-domiciliation will not create a new legal

identity and all contracts, resolutions, functions, property, rights, privileges, obligations or liabilities that are owned, acquired or incurred by the company before re-domiciliation will not be affected after re-domiciliation.

The company must also comply with all requirements and filing obligations under the Hong Kong Companies Ordinance, including filing of an annual return before a prescribed deadline. Specifically, charges created by the company or charges on property acquired by the company before the re-domiciliation must be registered with the Hong Kong Companies Registry within one month of the date of issue of the certificate of re-domiciliation. Companies should therefore revisit their transactions to identify charges which are registrable under the Hong Kong Companies Ordinance even where these charges may not be registrable in the company's place of original domicile. Additionally, all companies, including those re-domiciling from jurisdictions that do not require companies to have a company secretary, will also be required to appoint a Hong Kong company secretary upon re-domiciliation pursuant to the Hong Kong Companies Ordinance.

Tax treatment of re-domiciled companies

Generally, the re-domiciliation process itself will not impact the company's tax obligations in its original domicile or in Hong Kong. However, there may be implications on the tax residency of the re-domiciled company given the change of place of incorporation. In each case specific tax advice should be sought.

Under Hong Kong tax law, unilateral tax credits are also available for re-domiciled companies (subject to certain requirements) to eliminate double taxation where the company is liable to pay tax in its original domicile that is of a similar nature to profits tax in Hong Kong for the re-domiciliation year or any subsequent year of assessment. Again, in each case, specific tax advice should be sought.

Other considerations

The registration status of a non-Hong Kong company registered under Part 16 Hong Kong Companies Ordinance applying to be re-domiciled to Hong Kong will cease to be effective upon re-domiciliation. However, registered non-Hong Kong companies will be allowed to retain their company names and business registration numbers.

In the case of insurance companies authorised under the Insurance Ordinance (Cap. 41 of the Laws of Hong Kong); and authorised institutions, holding companies of authorised institutions and approved money brokers under the Banking Ordinance (Cap. 155 of the Laws of Hong Kong), approval from relevant authorities must be obtained before making a re-domiciliation application.

About us

Charltons is one of Hong Kong's leading firms focused on corporate finance legal practices. Our firm provides comprehensive re-domiciliation services to successfully transition your company from its original jurisdiction to Hong Kong. We can manage the entire process—from preparing all requisite documentation and handling the Hong Kong registration to ensuring compliant deregistration in the BVI, Cayman Islands, Bermuda or other jurisdictions where the company is originally domiciled.

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